THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

WRIT PETITION No.4165 of 2007

DATED 05-03-2007

Between:

M/s.Miranda Amsaw Limited,
8-1-11/7, First Floor, Market Street,
Secunderabad, rep. by its Regional Manager,
Mr.A.Rajamani.

…**Petitioner**

And

1.The Appellate Deputy Commissioner(CT),
Secunderabad Division, 5th floor,
Office of the Commissioner (CT),
M.J.Road, Hyderabad, and another.

…**Respondents**

The Hon'ble Sri Justice Bilal Nazki
and
The Hon'ble Sri Justice Nooty Ramamohana Rao

WRIT PETITION No.4165 of 2007

Order: *(Per the Hon'ble Sri Justice Bilal Nazki):*

Heard the learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at the stage of admission.

Appeal was filed by the petitioner before the first respondent-Appellate Deputy Commissioner, who rejected the appeal only on the ground that admitted tax was not deposited.

The learned Counsel for the petitioner submits that in fact there was a communication gap and the admitted tax had already been deposited, but the first respondent-Appellate Deputy Commissioner rejected the petitioner's appeal on 07-07-2006.

The confusion arose because the second respondent-Commercial Tax Officer passed the order giving credit to the admitted tax belatedly on 02-12-2006, i.e., much after the date, on which, the first respondent-appellate authority passed the order.

Since the admitted tax had been paid as on
07-07-2006, the appeal could have not been dismissed on this ground.

Therefore, the Writ Petition is allowed, the order dated 07-07-2006 passed by the first respondent is set aside and the matter is remanded to the first respondent-Appellate Deputy Commissioner, who may hear the petitioner and pass appropriate order in accordance with law. No costs.

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(***Bilal Nazki, J***)

Dated 5th March, 2007

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(***Nooty Ramamohana Rao, J***)

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